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ABSTRACT

In order to relate the school budget to district and school goals and objectives, a process must be established that will provide an orderly approach for the school and community to follow. First, a thorough needs assessment should be made of the school and community. From this assessment should follow a set of goals and needs that provide the broad guidelines for all school activities. To maintain individual school autonomy, each school should perform the goals and needs assessment. The needs assessment process should be tailored specifically for the needs and resources of the individual school and district. In order to carry out objectives and move towards established goals or needs, a set of programs will be necessary to link the school's activities to its goals, needs, and objectives. Finally, budget relates expenditures to the various programs. Cost accounting methods should be employed as necessary. Activities should be continually monitored to determine whether objectives are being met at the best cost-effective ratio. Goals, needs, objectives, programs, and budgets must be continually reviewed, because school needs will change. (Author/JG)

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REFORM, REVISE OR REBUILD: THE 3R's
RELATING SCHOOL BUDGET TO DISTRICT AND SCHOOL OBJECTIVES

In order to relate the school budget to district and school goals/objectives, a process needs to be established; a process which will provide an orderly approach for the school and community to follow.

To begin with, a thorough needs assessment should be made of the school and community. From the assessment should follow a school philosophy -- a set of goals and needs. The goals provide the general broad guidelines for all school activities. The needs pinpoint areas of greater concern. The District's recognition of a certain degree of individual school autonomy necessitates that each school perform the goals and needs assessment.

A needs assessment is a process of obtaining and analyzing information which can then be used in decision making. A need is by definition the difference between "what is" and what "ought to be". It, therefore, follows that the goals of education, which express what "ought to be", must be utilized as a comparison to the present status, or "what is". Because a needs assessment identifies a problem, it is the first step in any problem solving process. To assume a solution to a problem and to gather data based upon this assumption is not a needs assessment but might better be termed a needs verification or needs documentation.

An assessment can be made of the needs of pupils (i.e., better communication skills, vocational skills, etc.) or of the needs of the institution (i.e., smaller classes, more classroom space, etc.). The latter, however, is more properly termed an institutional needs assessment. The assessment may be simple, such as asking people their opinions, or it may be complex. Unrefined needs assessments tend to result in meaningless and sometimes even detrimental conclusions. Complex needs assessments are time consuming and expensive. What is needed is a process tailored specifically for the needs and resources of the individual school and district; one which is technically sound and within the financial capability of the school.

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NEEDS STATEMENTS

The statements of need derived from a student needs assessment should have the following characteristics:*

A. Focus on student needs. The statement should be concerned with student needs, or deficiencies in student benefits, not institutional needs. Institutional needs are of consequence only to the extent that they are related to student needs. Institutional needs are generally dealt with in planning solutions, not in a student needs assessment itself.

B. Identification of target groups of students. The statement should include the identifying characteristics of the students who have the need, how many students are involved, and where they are located.

C. Criterion. There should be some explicit criterion, or set of criteria, for judging where the schools are now in relation to the need, i.e., establishing a baseline, and for eventually judging the extent of progress in meeting the need.

D. Criticality of need. In order to set priorities, it is necessary to have some index of the importance of each need in terms of the value society places upon eliminating or at least reducing it.

E. Size of statement. The size of the statement has to do with the level of abstraction, of the level of generality of the statement. The size of the statement of need must be appropriate to the response capability of the decision-making body that must deal with it. The response capability is in turn determined by the nature and the amount of resources that the decision-makers may bring to bear in finding a solution.

* Sweigert, Ray L., Jr., THE FIRST STEP IN EDUCATIONAL PROBLEM SOLVING -- A SYSTEMATIC ASSESSMENT OF STUDENT BENEFITS: a working paper prepared for the PLEDGE Conference California State Department of Education, October 1969.

In order to carry out objectives and move towards established goals or needs, a number of programs will be necessary. These programs contribute to the achievement of an objective or a number of related objectives. As objectives are directly related to school goals, which reflect the needs and desires of a community, a set of programs provides the link between what the school is doing--its activities--and what it is trying to accomplish--its goals, needs and objectives.

These programs will consist of the usual reading and mathematics and other programs as well as new or revised programs adopted as necessary to more effectively carry out objectives. All the programs hierarchically arranged comprise the entire school program structure. As an example, an algebra program would be part of the Mathematic program, which is part of the Instructional program, which is one phase of school activities.

Finally, budget relates expenditures to the various programs. Cost accounting methods of appropriating any or all costs to these programs by direct or indirect methods will be employed as necessary. Attempts are made to project costs and revenue sources for a five-year period, thus providing the school a more comprehensive view of all program costs and benefits.

These activities should be continually monitored to determine whether objectives are being met at the best cost/effective ratio. Goals, needs, objectives, programs, budgets, must be continually reviewed because school needs will change.

In planning for change, one can assume that a person has two choices; one, the person can ride the tide assuming that change is inevitable or, two, the person can plan for change assuming that desirable change is not inevitable. What choice will you and your district make?